

OSAKA SANGYO UNIVERSITY

JOURNAL OF ECONOMICS

Vol. 14 No. 2

March 2013

<Articles>

The Beginning of Taxation on Depreciable Assets in Japan :
 In Relation to Revaluation of Assets as Mentioned in the Shoup Recommendation
 TOTANI Hiroyuki (1)

Compliance Costs of Income Tax and Consumption Tax
 YOKOYAMA Naoko (19)

Morel's Death
 HAYASHIDA Haruo (35)

Human Rights Universality Debate Hindering Universal Progress of Human Rights
 KUBO Makoto (61)

The Effect of Regression Dependent Background Risk on Asset Prices
 OSAKI Yusuke (85)

Empirical Tests of Consumption Capital Asset Pricing Model for Japan
 FUJII Yoichiro (95)

<Note>

Emacs as Execution Environment of Programs
 ITOH Makoto (111)

Conflict between Economic Freedom and Social Democratic Rights in the EU:
 Debates Concerning the Viking Case, ECJ Preliminary Rulings, and
 Monti II Regulation
 HONDA Masako (121)

**ACADEMIC SOCIETY OF OSAKA
 SANGYO UNIVERSITY**